

**Appeal No: VA23/5/0043**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

**NA hACHTANNA LUACHÁLA, 2001 - 2015  
VALUATION ACTS, 2001 - 2015**

**JIM ROCK MOTORS**

**APPELLANT**

**and**

**COMMISSIONER OF VALUATION**

**RESPONDENT**

**In relation to the valuation of**  
Property No. 527689, Industrial Uses at 16 Loughlinstown Road, Loughlinstown, County  
Dublin.

**JUDGMENT OF THE VALUATION TRIBUNAL**  
**ISSUED ON THE 22<sup>ND</sup> DAY OF AUGUST 2025**

**BEFORE**

**Allen Morgan – FSCSI, FRICS**

**Member**

**1. THE APPEAL**

1.1 By Notice of Appeal received on the 25<sup>th</sup> day of September 2023 the Appellant appealed against the determination of the Respondent pursuant to which the net annual value ‘(the NAV)’ of the above relevant Property was fixed in the sum of €14,140.

1.2 The sole ground of appeal as set out in the Notice of Appeal is that the determination of the valuation of the Property is not a determination that accords with that required to be achieved by section 19 (5) of the Act because: *“The Valuation is Incorrect*

*The rates have gone up from roughly €1650 to €2729, in this economic crisis we are having I would hope that local authorities would be trying to help local businesses.”*

1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €9,500.

## **2. RE-VALUATION HISTORY**

2.1 On the 23<sup>rd</sup> day of September 2022 a copy of a valuation certificate proposed to be issued under section 24(1) of the Valuation Act 2001 (“the Act”) in relation to the Property was sent to the Appellant indicating a valuation of €14,140.

2.2 A Final Valuation Certificate issued on the 15<sup>th</sup> day of September 2023 stating a valuation of €14,140.

2.3 The date by reference to which the value of the Property, the subject of this appeal, was determined is 1<sup>st</sup> day of February 2022.

## **3. DOCUMENT BASED APPEAL**

3.1 The Tribunal considered it appropriate that this appeal be determined on the basis of documents without the need for an oral hearing and, on the agreement of the parties, the Chairperson assigned the appeal to one member of the Tribunal for determination.

3.2 In accordance with the Tribunal's directions, the parties exchanged their respective summaries of evidence and submitted them to the Tribunal.

## **4. FACTS**

4.1 The parties are agreed as to the following facts.

### **4.2 Location**

This property is located on the western side of a small section of the Old Bray Road in Loughlinstown, County Dublin. The road runs parallel and in close proximity to the N11. The property thus has a profile and is visible from the N11 dual carriageway. Vehicular access to this side road is from two directions, the first being direct access from a left turn-off from the northbound lane of the dual carriageway. The second access is from a left turn-off from the Cherrywood Road (R116) which leads to Glencullen and Ballyboden.

### **1.3 Description**

The subject property comprises a small tarmac display yard of irregular polygon configuration with a single storey ancillary office sited thereon at the rear. The building is of simple rendered concrete block construction with two wooden framed windows and a steel door. The interior walls and ceiling are plastered and painted. Heating is provided by a storage heater. There is also a small toilet. The yard is used to display cars.

## 1.4 Condition

The property is in fair condition throughout.

## 1.5 Floor Areas

Use	Floor	M2
Office	0	29.07
Yard	0	472.75

*Note: Based on the evidence adduced, the appellant is not contesting the Respondents areas.*

## 5. ISSUES

1. The sole issue under appeal is one of quantum.

## 6. RELEVANT STATUTORY PROVISIONS:

6.1 The net annual value of the Property has to be determined in accordance with the provisions of section 48 (1) of the Act which provides as follows:

“The value of a relevant property shall be determined under this Act by estimating the net annual value of the property and the amount so estimated to be the net annual value of the property shall, accordingly, be its value.”

6.2 Section 48(3) of the Act as amended by section 27 of the Valuation (Amendment) Act 2015 provides for the factors to be taken into account in calculating the net annual value:

“Subject to Section 50, for the purposes of this Act, “net annual value” means, in relation to a property, the rent for which, one year with another, the property might, in its actual state, be reasonably be expected to let from year to year, on the assumption that the probable annual cost of repairs, insurance and other expenses (if any) that would be necessary to maintain the property in that state, and all rates and other taxes in respect of the property, are borne by the tenant.”

## 7. APPELLANT’S CASE

7.1 The Appellant, Mr. Jim Rock, is the owner of the subject property, t/a Jim Rock Motors, and elected to represent himself and to conduct his own appeal.

### 7.2 Summary of the Grounds of Appeal contained in the Appellant’s Précis

a) The Appellant is dissatisfied that

- i) His rates liability has increased 50%.
  - ii) The valuation is excessive.
- b) In his Notice of Appeal, the appellant is contending for a valuation of €9,500.

### **7.3 Comparators relied upon by Appellant:**

The Appellant has not provided any specific basis to support the opinion of value submitted nor has any comparable evidence been submitted. However, the Appellant stated in his Revaluation Appeal documentation that his rates had *increased from €1,650 to €2,729*.

## **8. RESPONDENT'S CASE**

8.1 The Respondent, Mr. Anthony Mulvey, Valuer, representing Tailte Eireann, responded to Mr. Rock's written appeal, stating that it was his opinion that the valuation placed upon Mr. Rock's property by Tailte Eireann was appropriate and correct. He set out in his precis of evidence that the Net Annual Value of a property is established in accordance with section 48(1) and (3) and section 19 (5) of the Valuation (Amendment) Act 2015. He stated that the subject property is valued 'relative to the value of other properties comparable to that property on that valuation list in the rating authority area in accordance with correctness of value, equity and uniformity. He stated that the subject property is evaluated by Reference to a Scheme of valuation developed by Tailte Eireann to assess the property in the context of the Revaluation of similar properties in the same rateable area, using information garnered through the collation and analysis of available market evidence, with evidence being obtained from a variety of sources, including directly from occupiers, from the Revenue Commissioners database of Stamp Duty transactions and from the Commercial Lease Register which is administered by the Property Services Regulatory Authority. He stated that where direct rental evidence for a particular class of property or use is unavailable, evidence from comparable uses such as industrial, is considered, and valuation levels are determined by way of relativity, as was the case for this particular use.

8.2 Mr. Mulvey stated that it was important to note that the application of the scheme is only the starting point. Following application of the scheme values, if there were any relevant individual considerations in relation to the subject property, relative to that group, further adjustments might be made to the subject property's estimate of NAV. He concluded by stating that in the case of the subject property, a valuation level of €25 per square metre has been applied to the yard and a valuation level of €80 per square metre has been applied to the office to arrive at a NAV of €14,140.

8.3 Mr. Mulvey commenced by briefly summarising Mr. Rock's written appeal submission, noting that the Appellant had not submitted any comparable evidence. He also noted that he had submitted an opinion of NAV €9,500. He stated that from reviewing Mr. Rock's appeal that it essentially relates to the fact that the

Appellant was very unhappy that under the Revaluation the rates liability for his property had increased by 50%.

8.4 Mr. Mulvey stated that properties which are ‘similarly circumstanced’ are considered comparable. He explained that they share characteristics such as use, size, location and/or construction. In addition to the relevant market evidence which underpins a valuation scheme, which he stated was not available in for this type of property, he stated that his report set out comparative evidence to demonstrate that both correctness and equity & uniformity of value had been achieved in this case.

8.5 He then set out the details of his 5 no. Comparator NAV properties.

#### NAV Comparison 1

<b>Property Number</b>	339129
<b>Occupier</b>	Maxol Ltd
<b>Address</b>	Sandyford Road, Balally, Dundrum, Co. Dublin. D16KX23
<b>Total Yard Area</b>	344.04 sq. m
<b>NAV</b>	€12,350

Level	Description	Size (sq. m)	NAV per sq. m
0	Store	41.21	€80.00
0	Portacabin	14.34	€32.00
0	Yard	344.04	€25.00
<b>Total NAV</b>			<b>€12,350</b>

#### Respondents commentary on NAV Comparison 1

- Situated on Sandyford Road adjacent to a Maxol service station.
- Smaller yard, 344.04 sq. m V 472.75 sq. m.
- Same use as subject property.
- Concrete Yard
- Situated 7km north-west of subject property.
- Valued at same rate per square metre as the subject property.

Representations Received	No
Represented by an Agent	No
Appealed to the Valuation Tribunal	No

#### NAV Comparison 2

<b>Property Number</b>	384544		
<b>Occupier</b>	Robert Gaffney		
<b>Address</b>	Old Connaught Avenue, Shankill, Co. Dublin. Eircode: A98Y792		
<b>Total Yard Area</b>	351.11 sq. m		
<b>NAV</b>	€14,050		
Level	Description	Size (sq. m)	NAV per sq. m
0	Office	66.00	€80.00
0		351.11	€25.00
<b>Total NAV</b>			<b>€14,050.00</b>

### Respondents commentary on NAV Comparison 2

- Situated approx. 4km south of the subject property.
- Tarmac yard, although smaller at 351.11 sq. m versus 472.75 sq. m.
- Same use as subject property.

Representations Received	No
Represented by an Agent	No
Appealed to the Valuation Tribunal	No

### NAV Comparison 3

<b>Property Number</b>	2191945
<b>Occupier</b>	Peter Capelli
<b>Address</b>	Lambs Cross, Sandyford Co. Dublin.
<b>Total Yard Area</b>	189.00 sq. m
<b>NAV</b>	€4,725.00

Level	Description	Size (sq. m)	NAV per sq. m
0		189.00 sq. m	€25.00
<b>Total NAV</b>			<b>€4,725.00</b>

### Respondents commentary on NAV Comparison 3

- Situated approx. 7km north-west of the subject property at Lambs Cross crossroads in Sandyford.
- Smaller yard, 189 sq. m V 472.75 sq. m.
- Use as storage yard.
- Valued at same per square metre than the subject property.

Representations Received	No
Represented by an Agent	No
Appealed to the Valuation Tribunal	No

### NAV Comparison 4

<b>Property Number</b>	5005398
<b>Occupier</b>	Lewis Motors
<b>Address</b>	6 Old Bray Road, Cabinteely.
<b>Total Yard Area</b>	1,205.39 sq. m
<b>NAV</b>	NAV €36,100

Level	Description	Size (sq. m)	NAV per sq. m
0	Office	18.00	€80.00
0	Office	56.61	€80.00
0	Yard	1,205.39	€25.00
<b>Total NAV</b>			<b>€36,100</b>

### Respondents commentary on NAV Comparison 4

- Located approx. 2 km north of the subject property.
- Similar condition to the subject property.
- Same use as subject property.
- Valued at the same rate per square metre.

### NAV Comparison 5

<b>Property Number</b>	2127932
<b>Occupier</b>	Dennis Collins
<b>Address</b>	Block 7, The Pottery, Rochestown Avenue, Deansgrange. A96KX93
<b>Total Yard Area</b>	400 sq. m
<b>NAV</b>	€10,000.00

<b>Level</b>	<b>Description</b>	<b>Size (sq. m)</b>	<b>NAV per sq. m</b>
0	Yard	400.00	€25.00
<b>Total NAV</b>			<b>€10,000.00</b>

#### Respondents commentary on NAV Comparison 5

- Located approx. 4km north of the subject.
- Similar size and condition to the subject property.

Representations Received	No
Represented by an Agent	No
Appealed to the Valuation Tribunal	No

#### Summary of Respondents 5 No. NAV Comparisons

<b>NAV Comp No.</b>	<b>Property Number</b>	<b>Address</b>	<b>Yard area (sq. ms) + NAV per sq. m</b>	<b>Building/s area (sq. ms) + NAV per sq. m</b>	<b>NAV</b>
1	339129	Sandyford Road, Balally, Dundrum Co. Dublin. D16KX23	344.04 @ €25	Store 41.21 @ €80 Portacabin 14.34 @ €32	€12,350
2	384544	Old Connaught Avenue, Shankill Co. Dublin. A98Y792	351.11 @ €25	Office 66.00 @ €80	€14,050
3	2191945	Lambs Cross, Sandyford, Co. Dublin	189.00 @ €25	n/a	€4,725
4	5005398	Lewis Motors	1,205.39 @ €25	Office 18.00 @ €80 Office??? 56.61 @ €80	€36,100
5	2127932	Block 7, The Pottery, Rochestown Avenue, Deansgrange, A96KX93	400.00 @ €25	n/a	€10,000

8.6 Respondent's witness's Opinion of Value: Mr. Mulvey stated that he had investigated all of the particulars of the appeal and had considered both the grounds and the evidence of the appellant. He stated that there were no disputed matters of fact. Taking all the foregoing into account, he stated that he was of the opinion the existing valuation for the property of €14,140 should not be amended.

8.7 He set out the basis for his valuation:

Level	Use	Floor Area (sq. m)	NAV € per sq.m	NAV
0	Office	29.07	€80.00	€11,818.75
0	Yard	472.75	€25.00	€2,325.60
<b>Total NAV</b>				<b>€14,144.35</b>
<b>NAV, Say</b>				<b>€14,140.00</b>

## 9. FINDINGS AND CONCLUSIONS

9.1 On this appeal the Tribunal has to determine the value of the Property so as to achieve, insofar as is reasonably practical, a valuation that is correct and equitable so that the valuation of the Property as determined by the Tribunal is relative to the value of other comparable properties on the valuation list in the rating authority area of Dun Laoghaire Rathdown County Council, referred to as “Tone of the List.”

10.2 The onus of proof in appeals before the Tribunal rests with the Appellant following VA00/2/032 Proudlane Ltd t/a Plaza Hotel, VA07/3/054 William Savage Construction and VA09/01/018 O’Sullivan’s Marine Ltd.

The Tribunal notes that

- a) the basis for the Appeal relates solely to quantum, specifically an increase in the valuation of the subject property that resulted from the Revaluation on 1<sup>st</sup> February 2022, stated by the Appellant to be in the order of 50%
- b) That the Respondent’s assessment of the subject property and liability for rates is based solely on Tone of the List evidence.
- c) That the Appellant has not adduced any evidence in terms of Tone of the List comparators.
- d) That the Tone of the List assessment for the subject property in line with similar properties in the Dun Laoghaire Rathdown area.
- e) That the locations of the comparators are distributed across locations ranging from 2- 7kms distant from the subject property.
- f) That photographs contained in the precis of both the Appellant and the Respondents appear to show cars being displayed for sale along the public road frontage adjacent to the subject property. However as neither party has made reference to this, the Tribunal has no further comment to make on this empirical observation.
- g) The Tribunal acknowledges receipt of a clarification provided by the Respondent relating to a property description in one of his comparators, Comparator 4.
- h) The Tribunal acknowledges receipt of a clarification provided by the Respondent to the effect that the total valuation of the subject property as per Valuation Certificate issued on 10.1.2.2010 was

€9,700, that the rates figure of €1,650 submitted by the Appellant derives from the previous valuation of €9,700, and that the rates figure of €2,729 is derived from the 2022 revaluation of €14,140.

### **Conclusion**

The Tribunal concludes that on the basis of the evidence produced by the Respondents, and as the Respondent has neither presented corresponding comparisons nor provided any contra opinion on the Respondents evidence, that the onus of proof, which rests with the Appellant has not been met.

### **DETERMINATION:**

The Tribunal disallows the appeal and confirms the decision of the Respondent.

### **RIGHT OF APPEAL:**

In accordance with section 39 of the Valuation Act 2001 any party who is dissatisfied with the Tribunal's determination as being erroneous in point of law may declare such dissatisfaction and require the Tribunal to state and sign a case for the opinion of the High Court

This right of appeal may be exercised only if a party makes a declaration of dissatisfaction in writing to the Tribunal so that it is received within 21 days from the date of the Tribunal's Determination and having declared dissatisfaction, by notice in writing addressed to the Chairperson of the Tribunal within 28 days from the date of the said Determination, requires the Tribunal to state and sign a case for the opinion of the High Court thereon within 3 months from the date of receipt of such notice.